

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

**Volume 301, Page 1**

**October 1994**

**REMINDER OF ORDER OF BUSINESS**

**October**

- 1      Last date for County Board of Tax Adjustment [except Marion County (November 1)] to complete its duties. (IC 6-1.1-17-9(a))
- 10     Columbus Day - Legal Holiday (IC 1-1-9-1)
- 20     Last day to report and make payment of State Income Tax withheld in September to Indiana Department of Revenue.  
  
Last day to make pension report and payment for third quarter by counties participating in Public Employee's Retirement Fund.
- 31     Last day to file quarterly unemployment compensation report with the Indiana Employment Security Division.  
  
Last day to report and make payment of balance of Federal Income Tax withheld in the third quarter to Internal Revenue Service.  
  
Last day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]

**November**

- 2      Issue tax sale certificates to County for properties offered in tax sale for two consecutive years and unsold at the 1993 Tax Sale. (IC 6-1.1-24-6)
- 8      Election Day
- 10     Last day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
- 11     Veterans' Day - Legal Holiday. (IC 1-1-9-1)
- 20     Last day to report and make payment of State Income Tax withheld in October to Indiana Department of Revenue.
- 24     Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**December**

- 1      On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)

At regular meeting of Board of Commissioners consideration may be given to appointments of certain personnel and to bids and awards for highway supplies, materials and equipment for 1994.

- 20      Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.

- 25      MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)

- 31      Review year-end duties.

Post and close all records completely and promptly.

The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office, if field examiners or a successor Treasurer are not available to verify the cash count.

Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

**PERSONAL MESSAGE FROM NANCY PENNYCUFF**

I would like to take this opportunity to thank each and every one of you local officials for the many cards, flowers, words of encouragement, and the much needed prayers. My husband's family was very pleasantly surprized to see the thoughtfulness and concern that was displayed by each and every public official. I truly appreciate the outpouring of friendship that I have received and I look forward to many more years of continued service, working together will all you County Officials and Employees.

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**INSPECTOR OF WEIGHTS AND MEASURERS - COMPENSATION - TRAVELING EXPENSE:**

IC 24-6-3-3 requires that the board of commissioners of every county of 30,000 population or more shall, and the board of commissioners of any county of less than 30,000 population may appoint a county inspector of weights and measures. No person shall be appointed unless approved by the Indiana Division of Weights and Measures. There is a provision in this law which reads "Provided, however, That it shall not be obligatory upon the board of county commissioners of such counties containing a city or cities which are already provided with an inspector of weights and measures or city sealers, to make such appointments." The compensation of the inspector of weights and measures is fixed by ordinance of the county council. It is required that the board provide the necessary apparatus and supplies for the inspector and that county council appropriate necessary sums of money for the salary and maintenance of the office. Official opinion of the Attorney General (1928, page 255) construes the term "maintenance of the office" to include expenses incurred in performing the duties of the office in transporting test apparatus from place to place and usual expenses necessarily incurred in his inspection of weighing and measuring devices as well as the maintenance of an equipped office room.

**COUNTY CORONER - AUTOPSIES**

A county coroner cannot receive compensation for performing autopsies.

IC 36-2-14-6 states in part: ". . . If the coroner considers it necessary to have an autopsy performed or is requested to do so by the prosecuting attorney of the county, he shall employ a physician:

- (1) certified by the American Board of Pathology; or
- (2) holding an unlimited license to practice medicine in  
Indiana and acting under the direction of a physician  
certified by the American Board of Pathology;

to perform the autopsy. The physician performing the autopsy shall be paid a fee of at least fifty dollars (\$50.) from the county treasury. . ." A coroner may employ the services of the medical examiner system provided for in IC 4-23-6-6.

**COUNTY BORROWING SCHOOL FUNDS**

IC 21-1-7-3 and 21-1-7-4 contain authority for counties to borrow from the Congressional School Fund. Any such loans must be authorized by an ordinance of the county council.

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**OTHER MEANS OF BORROWING**

Some of the statutes which authorize other means of borrowing are:

IC 36-2-6-18 through 36-2-6-20	Temporary Loans, Bonds and Tax Anticipation Warrants
IC 5-19-1.5	Grant Anticipation Notes
IC 36-1-8-4	Temporary Loans Between Funds

**PRISONERS OR FUGITIVES - MEDICAL AND HOSPITAL EXPENSES**

We are frequently faced with questions of medical and/or hospital expenses for person who become ill while confined to the county jail or who are injured while being apprehended by a peace officer. If the person is a prisoner of the jail, having been arrested, he is considered in the custody of the county, and any necessary medical expense should be paid by the county. Any person temporarily lodged in the jail for reason of having been found along a thoroughfare with no place to sleep, would, in case of illness, become a charge of the township in which he was found.

Based upon Indiana Appellate Court Reports, Vol. 4, at page 191, Lamar v. Board of Commissioners of Pike County, in which it was held that payment for the hospitalization of an individual wounded by the sheriff becomes the liability of the county; and an unofficial opinion of the Attorney General dated 10-9-57, we believe that the expense of medical attention and hospitalization attach to the municipal unit in whose custody the person would be placed upon apprehension.

**COUNTY HOME - Superintendent's Report**

The superintendent of the county home should file a monthly report with the county auditor for the attention of the board of commissioners. This report should account for all receipts of cash items in the calendar month and should show the payment of same to the county treasury. The prescribed form, Combined Report - County Form No. 77 (1947) requires that the report of residents be made for a period ending on the last day of the last full week in each month. The next report should begin with the day following the ending day of the former report, not by the beginning and ending days of the month.

**COUNTY HOME - Maintenance Ledger**

The auditor is required to keep a maintenance ledger sheet for each person admitted to the home.

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**COUNTY HOME - Charges (IC 12-30-4)**

The board of commissioners shall, at their July meeting of each year, fix an amount to be charged for the care and maintenance per person in the county home, such charge to cover the total amount for board, room, medical and nursing care, maintenance, clothing and all other items furnished within the county home, which items shall be available to all residents and patients on the same basis (IC 12-30-4-8). In those cases where facilities are available, the board of commissioners shall have authority to accept persons in need of care and able to pay all or part of the costs of care on a voluntary basis. The board of commissioners shall "periodically" determine the reasonable cost of such service and fix charges for each voluntary resident on the basis of cost of care and the ability of the voluntary resident to pay (IC 12-30-4-9). Each township trustee in the county shall pay to the county the amount so fixed for each person admitted to the county home or other charitable institution from his township, except those otherwise able to pay the cost of their care from their own resources or other assistance awards. The amount of such charge to the township **shall not exceed \$100 per month**, per person. Except in Lake County where the amount charged the township per individual may not exceed forty-eight dollars (\$48) per month or twelve dollars (\$12) per week.

Each township trustee shall levy a tax sufficient to meet said expenses. Payment and settlement shall be made in July and December of each year for the preceding year. (IC 12-30-4-11)

Attention should be given to keeping such accounts current. Allowing delinquencies to accumulate places a hardship upon the township when required to make full settlement, and further handicaps the revenue of the county.

NOTE: If an individual who:  
(1) is being supported at public expense in a county home; or  
(2) has died while a resident of a county home;  
is found to have an estate of any kind that is not needed for the support, in whole or in part, of the husband, wife, children, parents, grandparents, grandchildren, brothers, or sisters of the individual, the amount of expense incurred by the county for the treatment and maintenance of the individual shall be charged against the individual's estate, both during the individual's lifetime and after the individual's death. (IC 12-30-5-1)

**SALARY OF COUNTY SURVEYOR**

The county council is required under the provisions of IC 36-2-12-15 to fix the compensation of the county surveyor both as if he is registered under IC 25-31 and as if he is not registered under IC 25-31. If the county surveyor is registered under IC 25-31 the compensation shall be one and one-half times the compensation of a surveyor who is not registered. For example, if the surveyor is fixed at \$4,000 then the compensation for a registered surveyor should be fixed at one and one-half times \$4,000 or \$6,000.

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**SALARY OF COUNTY SURVEYOR (Continued)**

In addition to the compensation fixed in the above paragraph the county surveyor is entitled, with the approval of the county commissioners to:

If registered:

1. \$4 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$4 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

If not registered:

1. \$2 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$2 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

**AGRICULTURAL ASSOCIATIONS AND SOCIETIES (FAIRS) - GRANTS FROM COUNTY**

The board of county commissioners may make an allowance from the general fund to any 4-H Club Association having for its purpose the promotion of agricultural or horticultural interests of the county. A petition signed by 30 or more resident freeholders is required and same petition, without the signatures, must be published in a newspaper of general circulation. If a petition in remonstrance be signed by more resident freeholders than the petition for such grant, the commissioners shall dismiss the first petition and take no further action. Any such petition, after final acceptance, shall be effective for one or more years, not to exceed five years, such time to be determined by the board.

The commissioners may levy an annual tax of not to exceed ten cents (\$.10) on each \$100 valuation for construction, operation or maintenance of any building owned or operated by such association, only until the building has been constructed, and in no event for a period more than five years.

After a building has been constructed the county council may levy an annual tax of not to exceed two cents (\$.02) on each \$100 valuation for operating and maintaining such building. (IC 15-1-6-2)

The county councils and boards of county commissioners may appropriate and pay to any agricultural fair or association or 4-H club, a sum not exceeding four cents (\$.04) on each \$100 valuation, from the general fund for necessary costs and expenses, premiums, and judging. This appropriation cannot include purses for speed contests and cannot be extended to any association conducting fair for gain, not to street fairs or exhibitions. (IC 15-1-8-1)

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**PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED AND SOLD: IC 5-1-12-2**

**Requires that:**

"Whenever any bonds are sold by any municipal corporation and when the successful bidder agrees to pay and does pay any premium as a part of the bid price of such bonds, any and all premiums so received shall be paid into and shall constitute a part of the fund which is created to retire such bonds and to pay the interest thereon."

In the sale of bonds "accrued interest" is the interest on the obligations from the date of the bonds to date of their delivery to the purchaser. Interest coupons attached to bonds are for exact sums of money which the issuing authority is required to pay, but between the date of bonds and date of delivery and receiving payment of the bid price, no interest is actually earned. The so-called accrued interest is simply a reimbursement to the municipal corporation for the unearned part of the interest the municipal corporation will be required to pay pursuant its interest coupons. Accrued interest also must be receipted to the bond fund so that same may be used in retiring the bonds and interest. Only the principal sum of the bonds can be placed in the fund to carry out the project for which the bonds were issued.

**DELINQUENT DOG TAX**

In the extension of delinquent taxes in the December settlement, to be carried to the new duplicates, Delinquent Dog Tax items unpaid carry the same penalty as other delinquent tax. Dog Tax collections by the County Treasurer are to be paid to the Township Trustees for the credit of his Dog Fund.

**BRIDGES**

Plans and specifications for the construction of bridges are not required to be approved by the state department of transportation unless Federal funds, disbursed by the state department of transportation, are used in the construction of the bridge. The department of transportation will render assistance to the county highway department when such assistance is requested, whether or not Federal funds are used.

Construction of bridges may be financed in four manners, funds arising from a separate source for each:

1. County General Fund - IC 8-10-1-29; 36-2-5-7
2. Cumulative Bridge Fund - IC 8-16-3-1
3. Major Bridge Fund - IC 8-16-3.1
4. County Cumulative Capital Development Fund - IC 36-9-14.5

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**APPROPRIATION FOR CONSTRUCTION OR REPAIR OF BRIDGES**

The budgetary laws specifically (IC 36-2-5-7) state in part:

"...the county executive shall prepare an itemized estimate of all money drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include: ... (2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;..."

**Cumulative Bridge Fund**

IC 8-16-3-3(d) states "No expenditures shall be made from the fund except after an appropriation has been made in the manner provided by law for making other appropriations."

Subsection (e) goes on to state: "An appropriation from the bridge fund may be made without the approval of the state board of tax commissioners if:

- (1) the county executive requests the appropriation; and
- (2) the appropriation is for the purpose of constructing, maintaining, or repairing bridges, approaches, or grade separations."

**PUBLIC WORKS PROJECT**

IC 36-1-12-2 defines a public work as "the construction, reconstruction, alteration, or renovation of a public ... bridge, ... or other improvement that is paid for out of a public fund or special assessment. The term also includes any public work leased by a political subdivision under a lease containing an option to purchase."

IC 36-1-12-4 requires that whenever the cost of a public work project will be twenty-five thousand dollars (\$25,000) or more: the board must comply with procedures in 36-1-12-4(b).

Except in the instance of IC 36-1-12-3 which allows a political subdivision to "purchase or lease materials in the manner provided in IC 36-1-9 and perform any public work by means of its own work force, without awarding a contract whenever the cost ... is estimated to be less than seventy-five thousand dollars (\$75,000). Before a board may perform any work under this section the political subdivision must have a group of employees on its staff who are capable of performing the construction, maintenance, and repair applicable to the work. For purposes of this subsection, the cost of a public work project includes the cost of materials, labor, equipment, rental, a reasonable rate for use of trucks and heavy equipment owned and all other expenses incidental to the performance of the project."



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**PUBLIC WORKS PROJECT (Continued)**

IC 36-1-12-3(b) states "When the project involves the rental of equipment with an operator furnished by the owner; or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications."

**RECORD OF TAX SALES TO COUNTY**

When real property is offered for sale under IC 6-1.1-24-6 for two (2) consecutive years and a bid is not received in an amount equal to or in excess of the minimum sale price the county acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale the second time. When the lien is acquired this fact should be noted in the Tax Sale Record, County Form No. 137, and an immediate record thereof made in the Register of Tax Sales to County, County Form No. 9S. It is also desirable to indicate on the tax duplicate "lien acquired by county on \_\_\_\_ 19\_\_," so that this information will be immediately available in the event any person appears to make payment. No money is paid by the county on bid by the auditor but such real estate shall be held in trust by the county for the benefit of all the tax levying bodies as their interest therein appear.

The Register of Tax Sales to County, Form 9S, is designed to keep a complete record of all the proceedings on property on which liens are acquired by the county from the date the lien was acquired to the date of redemption or sale of the real estate.

When the county acquires a lien and a tax sale certificate is issued to the county, pursuant to IC 6-1.1-24-6, the redemption should be handled in the same manner as property sold to other purchasers, by issuing a quietus for the amount required for redemption and by crediting the amount to the tax sale redemption fund. A warrant from that fund should then be issued to the "Treasurer of \_\_\_\_\_ County" for payment of the taxes, penalties, interest and costs for which a lien was acquired by the county, together with the statutory redemption penalty of 10%, 15% or 25%, depending upon the date of redemption. The amount of the penalty added on redemption should then be entered in the "additional assessments" section of the duplicate in the column provided for "delinquent tax" and payment thereof entered by the county treasurer when the warrant is processed and a receipt (or receipts) issued for the taxes, penalties, interest and costs.

If the real estate is not redeemed within 120 days from the date the lien was acquired by the county, a deed shall be issued to the county. At that time all taxes and penalty against the property shall be removed by certificate of error.

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**PEDDLERS' LICENSES**

In Official Opinion No. 59 issued on October 27, 1959, the Attorney General held that where a county auditor issues a free peddler's license to a qualified veteran, such license shall be full and complete authority for the veteran to vend, hawk and peddle in any part of the county, including the cities and towns

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**NOTICE TO COUNTY COUNCIL MEETINGS**

The provisions of IC 36-2-3-7 require that the county auditor, president of the council, or members of the council calling the meetings to give written notice of the meeting to each member of the county council at least forty-eight (48) hours before the meeting and publish the notice at least one (1) day before the meeting in accordance with IC 5-3-1-4.

However, notice of the annual budget shall be published at least ten (10) days before the date fixed for the public hearing on the budget. (IC 60-1.1-17-3). The public hearing must be completed at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate and tax levy. (IC 6-1.1-17-5)

Notices of additional appropriations shall be published at least ten (10) days before the date fixed for the public hearing on the proposed additional appropriation. (IC 6-1.1-18-5; IC 5-3-1-2)

**COUNTY WELFARE RECEIPTS**

In handling and processing funds received by the county treasurer for the credit of the county welfare fund or the county welfare trust fund it is requested that the following instructions be complied with in order that the county welfare department be furnished with a copy of each quietus and the necessary information for posting to their records:

1. State Reimbursements - Give the quietus to the county welfare department. It is not necessary to mail the quietus to the auditor of state, the treasurer of state, or the state department of family and social services.
2. Warrants Cancelled and Returned to Fund - Each warrant must be properly endorsed by the county welfare director as "not used for purpose intended" and receipted to the fund upon which drawn. The quietus should be issued in favor of the county welfare director and given to the director for the welfare department's records.
3. Repayment of Assistance and Trust Fund Receipts - These receipts should be handled through the county welfare department, which issues its official receipt to the payor, and the receipts then forwarded to the county treasurer for deposit to the proper fund. The quietus, in such cases, is issued in favor of the county welfare director and given to the director for the welfare department's records.

Each quietus must show the source of the receipt and any other necessary information for proper posting to the records of the county auditor, the county treasurer and the welfare department. The numbers of any warrants cancelled and returned to the fund must be listed on the quietus or be supported by a schedule thereof to be carefully preserved in the office.